

EXHIBIT 10



UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK
UNITED STATES COURT HOUSE
500 PEARL STREET
NEW YORK, NEW YORK 10007-1312
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DENNY CHIN
UNITED STATES DISTRICT JUDGE

May 26, 2004

Judd Burstein, Esq.
Judd Burstein, P.C.
1790 Broadway, Suite 1501
New York, New York 10019

Dear Mr. Burstein:

I write in response to your letter dated May 24, 2004, requesting that I consider writing a letter setting forth my view that your conduct in the Revson case should not deter a court from granting your application for admission to practice. I am willing to write such a letter, and I do so now.

Since the Revson case, you have appeared before me in two substantial matters, Benetton and DiBella. Both were difficult, high-profile matters. The Benetton case involved a preliminary injunction hearing, with witnesses, and DiBella was a libel case that was tried to verdict before a jury. Not only were you a superb advocate in representing your clients, you were respectful and courteous, both to the Court and your adversaries.

I was not aware of the result of the First Department proceedings that were brought based on your conduct that was the subject of my decision in Revson. Based on what I have seen in the Benetton and DiBella matters, it is my view that your conduct in Revson should not deter any court from favorably considering your application for admission. Indeed, I am confident that you would make a capable and honorable member of any Bar.

Sincerely,

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JUDD BURSTEIN, P.C.

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